



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the General Assembly and Supporting Functions, Senate

Senate Administrator's Fund	The Senate solicited contributions from lobbyists during fiscal year 2011 for the Senate Administrator's Fund and used the Fund to pay various questionable costs. During the 2 years ended June 30, 2012, the Senate spent \$8,689 from the Senate Administrator's Fund for a Senator retirement dinner and retirement gifts, expenditures that would not be allowable for state agencies. As noted in our prior audit report, Article IV, Section 15, of the Missouri Constitution and Section 30.240, RSMo, requires state funds to be held and disbursed by the state treasurer, but the Senate continues to hold the Senate Administrator's Fund bank account outside the state treasury.
Operating Policies and Procedures	Timesheets are not standardized, and employees and supervisors do not always sign timesheets. The Senate lacks a formal written policy regarding the use and retention of e-mail correspondence and asserts that the Sunshine Law does not apply to records of individual members, but the law related to this matter is ambiguous.
NCSL Report	The Senate paid the National Conference of State Legislatures \$21,647 to conduct a review of Senate operations but has not implemented the recommendations contained in the November 2009 report.
Contingency Plan	The Senate has not developed a formal, written contingency plan for resuming normal business operations and recovering computer systems and data in the event of a disaster or other disruptive event.

In the areas audited, the overall performance of this entity was **Good.***

American Recovery and Reinvestment Act (Federal Stimulus)	The Senate did not receive any federal stimulus monies during the audited time period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.